

**Tennessee Code Sections  
Which Apply to Documents recorded with the  
Register of Deeds Office**

**All Documents:**

Documents must have current derivation clause. TCA 66-24-110

Documents must be notarized or witnessed by two (2) witnesses for validity.  
TCA 66-22-101

Where property is in two counties the document must be recorded in both.  
TCA 66-24-103 (106)

Recording Fees-General- TCA 8-21-1001

Finance and Administration of St. of TN must be billed for recording fees.  
TCA 12-2-106

Form of Notary Acknowledgment- TCA 66-22-107

**Illegible documents - TCA 66-24-101(a)(27)(b)**

**Affidavit of Scrivener's Error:**

To attach a document including a document previously recorded with corrections made by the affiant with such affidavit – TCA 66-24-101(a)(27)

**Bonds:**

Bond to indemnify against recorded lien – Recording Bond – Recording of contractors payment bond – TCA 66-11-142 (Bond to Discharge Lien)

**Charters:**

Charter recording fees TCA 7-81-101, 48-11-301(d) & 48-51-303(d)

## **Deeds:**

Tax deeds and decrees of redemption-TAXABLE- TCA 26-5-109/111

Disclaimer of property interest/Renunciation-NOT TAXABLE- TCA 31-103

Probate fee amounts- TCA 67-4-409

Name and address of new owners and name and address to which tax bills are to be mailed must be on document. TCA 66-24-114

Documents must state the name of the person or firm who prepared them for recording. TCA 66-24-115

Parcel identification number or affidavit required on deed. TCA 66-24-121

Derivation clause should be current. TCA 66-24-110

Deeds are not valid unless notarized/witnessed and registered in County(ies) where property lies. TCA 66-5-106 (DOT's 66-24-104)

Conveyance must state consideration or value, whichever is greater.  
TCA 67-4-409(a)(1)

Signature for the oath of consideration – TCA 67-4-409(a)(1)(A)

No transfer tax due on instruments pursuant to mergers, consolidations, sales or transfers of substantially all of the assets pursuant to plans of reorganization.  
TCA 67-4-409(e) (Bankruptcy reorganization Warranty Deed)

No transfer tax shall be due or paid on the transfer of a leasehold estate.  
TCA 67-4-409(a)(2)

No transfer tax is collected creation or dissolution of tenancy by the entirety from one spouse to the other.  
TCA 67-4-409(a)(3)(A)

No transfer tax is collected to deeds that release a life estate to the beneficiaries of the remainder interest. TCA 67-4-409(a)(3)(C)

No transfer tax is collected to deeds executed by an executor or implements a testamentary devise. TCA 67-4-409(a)(3)(D) (Executor Deed)

No transfer tax is collected to domestic settlements decrees, domestic decrees, or deeds which are an adjustment of property rights between divorcing parties.  
TCA 67-4-409(a)(3)(E)

No transfer tax is collected transferring of real estate to a revocable living trust, **if the transferor is the trustee of the trust or by a spouse of the transferor.**  
TCA 67-4-409(a)(3)(F)

Quitclaim deeds taxable on the amount shown in the oath of consideration.  
TCA 67-4-409(a)(4)

No oath of value shall be required in any transaction that is exempt from tax.  
TCA 67-4-409(a)(5)

### **Deed of Trusts:**

Amount of indebtedness must be stated on documents. TCA 67-4-409(b)(2)

No mortgage tax due on instruments pursuant to mergers, consolidations, sales or transfers of substantially all of the assets pursuant to plans of reorganization.  
TCA 67-4-409(e)

Principle debt is taxable, interest is not. TCA 67-4-409(b)(5)

Increase in indebtedness shall pay the tax on the amount of increase. Such a payment shall be due on the date of the increase occurs, but may be made without penalty if made within sixty(60) days after the increase occurs - **TCA 67-4-409(b)(8)** Except as provided in subdivision (b)(8), if the holder of the indebtedness fails to pay within the sixty (60) days they are liable for a penalty, in addition to the tax, in the amount of \$250 or double the unpaid tax due, whichever is greater - **TCA 67-4-409(b)(12)**

Home Equity Conversion Mortgage - **TCA Title 47 Chapter 30.**

## **Liens:**

Surveyors and Appraisers may file liens for services - TCA 66-11-117

Lien for work & materials - TCA 66-11-102

## **Master Deeds:**

Recording Master Deeds – TCA 66-27-107

Horizontal Property Regime – TCA 66-27-103

## **Military Discharge:**

Recording of military discharge documents – TCA 8-13-1

## **Notice of Completion:**

Notice of completion after improvements or demolition – TCA 66-11-143

Date of Completion TCA 66-11-143(d)(3) Any notice of completion registered as herein provided before completion of the improvement or/ demolition is **VOID** and of no effect whatsoever.

## **Remote Filing:**

Certificate of Authenticity for each electronic filed document – TCA 66-24-101(d)

**Rerecord Law** – Need a new signature and authentication – TCA 66-22-101

## **Releases:**

Release of lien must state original file reference numbers. TCA 66-24-110

Release of lien required from holder of note. TCA 66-25-101

Penalty provisions for not filing a release. TCA 66-25-102

## **Revocable Trust:**

Capacity of settler of revocable trust. TCA 35-15-601

Revocation or amendment of revocable trust. TCA 35-15-602

## **Plats:**

Plats must be signed, sealed and state name of surveyor. TCA 66-24-116

Plats must be submitted to the planning commission for approval.  
TCA 13-3-403 and TCA 13-3-402

## **U.C.C.'s:**

Fees collected for recording U.C.C. FIXTURE filings. TCA 47-9-403(5)

Financing Statements filed to perfect security interest. TCA 47-9-302,  
401,403,406,408

Financing Statements must show "Fixture Filing" on face. TCA 47-9-408(c)

Financing Statement "Fixture" filing must show the description of the property on  
the face of the document. TCA 47-9-402(1)

Financing Statement "Fixture" filing must be indexed under the name of the  
property owner. TCA 47-9-408(a)